DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled

BACKING PLATE FOR ABRASIVE FLAP WHEELS

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I also acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37 CFR 1.63(d), which occurred between the filing date of the prior application and the filing date of the continuation-in-part application, if this is a continuation-in-part application.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application:

Country: Germany

Appln. No.: 201 06 228.3 Filed: April 9, 2001

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

MYRON COHEN, Reg. No. 17,358; THOMAS C. PONTANI, Reg. No. 29,763; LANCE J. LIEBERMAN, Reg. No. 28,437; MARTIN B. PAVANE, Reg. No. 28,337; MICHAEL C. STUART, Reg. No. 35,698; KLAUS P. STOFFEL, Reg. No. 31,668; EDWARD M. WEISZ, Reg. No. 37,257; JULIA S. KIM, Reg. No. 36,567; VINCENT M. FAZZARI, Reg. No. 26,879; ALFRED W. FROEBRICH, Reg. No. 38,887; KENT H. CHENG, Reg. No. 33,849; GEORGE WANG, Reg. No. 41,419; TZVI HIRSHAUT, Reg. No. 38,732, GERALD J. CECHONY, Reg. No. 31,335; ROGER S. THOMPSON, Reg. No. 29,594; JOY I. FARBER, Reg. No. 44,103; and GEORGE J. BRANDT, JR., Reg. No. 22,021.

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Address all correspondence to:

Thomas C. Pontani, Esq. Cohen, Pontani, Lieberman & Pavane 551 Fifth Avenue, Suite 1210 New York, New York 10176

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole or First Inventor: Josef BRANDSTETTER

Inventor's signature:

Dated: 09 24 2001

Month/Day/Year

Residence: Rottenburg a.d. Laaber, Germany

Citizenship: German

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Josef BRANDSTETTER

Serial No.:

n/a

Filed: concurrently

For:

Backing Plate for Abrasive Flap Wheels

ASSOCIATE POWER OF ATTORNEY

Assistant Commissioner for Patents Washington, D.C. 20231

Sir:

Please recognize F. Brice Faller, Registration No. 29,532, as an associate attorney in the above-mentioned application, to make alterations and amendments therein, and to transact all business in the United States Patent and Trademark Office in connection therewith:

Address all telephone calls to at telephone no. (212) 687-2770.

Address all correspondence to: Thomas C. Pontani, Esq. Cohen, Pontani, Lieberman & Pavane 551 Fifth Avenue, Suite 1210 New York, New York 10176

Dated:

Thomas C. Pontani Reg. No. 29,763